
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Warrick County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 3/11/2008

Number of Days Late 163

Compliance Status Pending

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 1/31/2008

Number of Days Late 123

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded 10/17/2007

Number of Days Late 138

Compliance Status Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Warrick County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	3/4/2008
<i>Number of Days Late</i>	4
<i>Compliance Status</i>	r-nr

TAXDATA

Office - Auditor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Warrick County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Angela Wilder

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Estimated Date for Completion:

10/7/07

What Work for Dataset has been Accomplished?

completed & submitted 10/7/07

Roll to Auditor?

completed

Date for 2008 Mobile Home Valuation:

Current Vendor: Appraisal Research

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? monthly

Warned Vendor for Failure to Meet Deadline? yes

Vendor Contract for 2008 Pay 2009? no

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

Vacant Township positions that were not filled by the Party.

How are Township Actions Being Resolved?

County has taken over duties in 4 townships.

Other County Action/Documentation of Efforts:

Warrick County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

County Official Responsible: Angela Wilder

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Workplan Submitted:

Workplan Detail Requested by DLGF:

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 10/17/2007

Workbook Values: Received

Ratio Study Approved: 2/6/2008

Estimated Date for Completion:

7p8 ratio study- 10/17/07

What Work for Dataset has been Accomplished?

completed

Roll to Auditor?

upon approval of ratio study; hopefully Feb 2008

Date for Splits and Combinations Entered? 3/1/2007

2007 Pay 2008 New Construction Entered? July 2007

Date for completed 2007 Sales Disclosures entered? August 2007

Date for Neighborhood Analysis? August-October 2007

Date for Sales Analysis? August-October 2007

Date for Land Valuation? August-October 2007

Date for Improvement Valuation - Cost Approach: August-October 2007

Date for Improvement Valuation - Income Approach: August-October 2007

Date for Improvement Valuation - Sales Approach: August-October 2007

Current Vendor: CLT Tyler Technologies

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? Monthly

Warned Vendor for Failure to Meet Deadline? yes

Vendor Contract for 2008 Pay 2009? in process

2008 Pay 2009 Vendor: CLT Tyler Technologies

Warrick County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

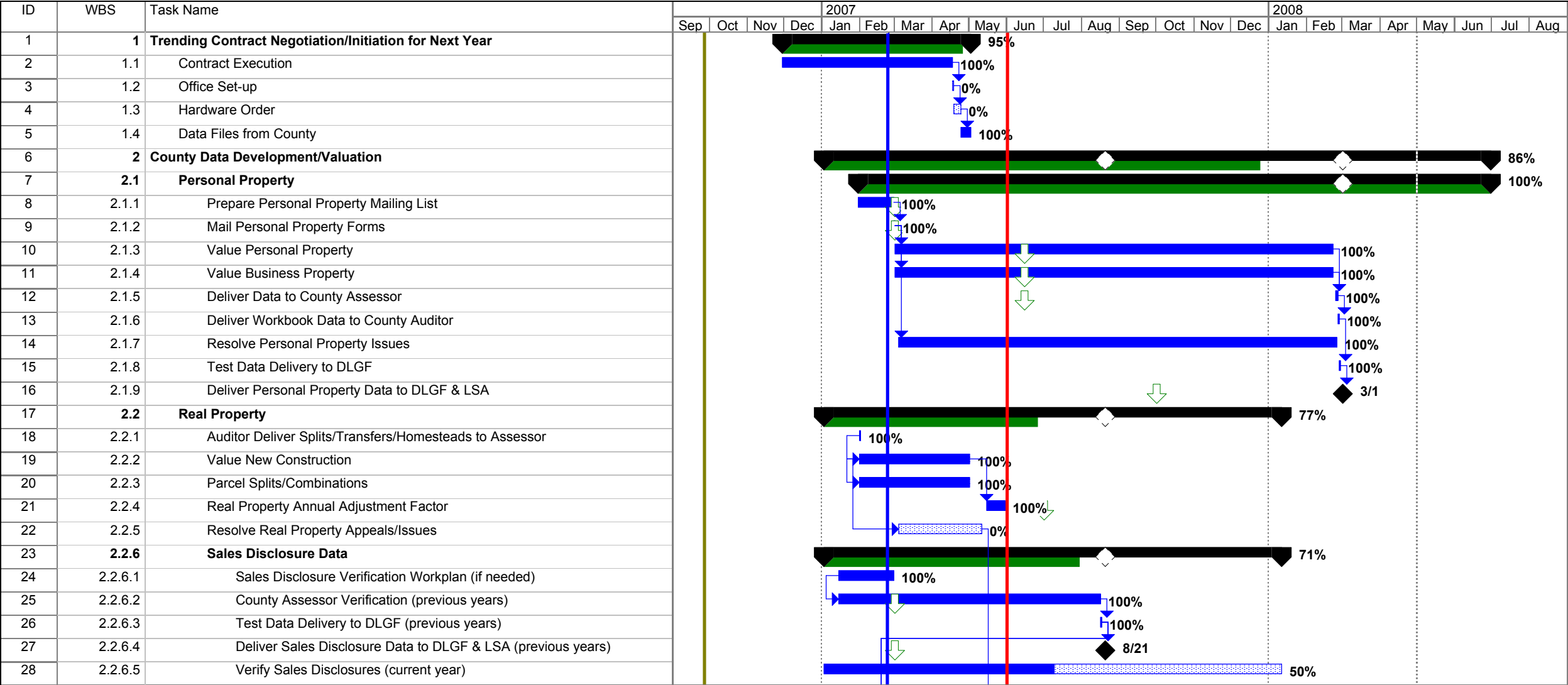
Township Actions that Delayed County Duties:

Townships were slow in getting new construction & sales verification.

How are Township Actions Being Resolved?

County has taken over 4 townships due to resignations; are tightening up on deadlines and processes; are trying to oversee the Township Assessor actions more in order to stay on schedule.

Other County Action/Documentation of Efforts:



Project: Warrick County Trending.mpr
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name					2007												2008							
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
29	2.2.7	Neighborhood Analysis																								
30	2.2.7.1	GIS Files Received and Loaded																								
31	2.2.7.2	Data Gathering																								
32	2.2.7.3	Review Definitions																								
33	2.2.7.4	Initial Market Areas																								
34	2.2.7.5	Market Area Summary																								
35	2.2.7.6	Define Neighborhood Categories																								
36	2.2.7.7	Create Neighborhood Summary																								
37	2.2.7.8	Sales Analysis																								
38	2.2.7.8.1	Sales Files Received from County																								
39	2.2.7.8.2	Produce Sales Validation Guidelines																								
40	2.2.7.8.3	Review/Validate Sales																								
41	2.2.7.8.4	Load Sales to CAMA System																								
42	2.2.7.9	Land Valuation																								
43	2.2.7.9.1	Run Ratio Study by Township/Neighborhood																								
44	2.2.7.9.2	Using Toolset to Develop Base Land Rates																								
45	2.2.7.9.3	Define Landuse Adjustments																								
46	2.2.7.9.4	Apply Adjustments																								
47	2.2.7.9.5	Re-run Ratio Study																								
48	2.2.7.10	Improvement Valuation																								
49	2.2.7.10.1	Cost Approach																								
50	2.2.7.10.1.1	Update Cost Tables																								
51	2.2.7.10.1.2	Recost																								
52	2.2.7.10.1.3	Market Adjustment as Needed																								
53	2.2.7.10.1.4	Statistical Analysis																								
54	2.2.7.10.1.5	Value Turnover																								
55	2.2.7.10.2	Income Approach																								
56	2.2.7.10.2.1	Income Questionnaire																								

Project: Warrick County Trending.mpr

Date: Thu 5/1/08

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Critical Progress

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Revise/Resubmit

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Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

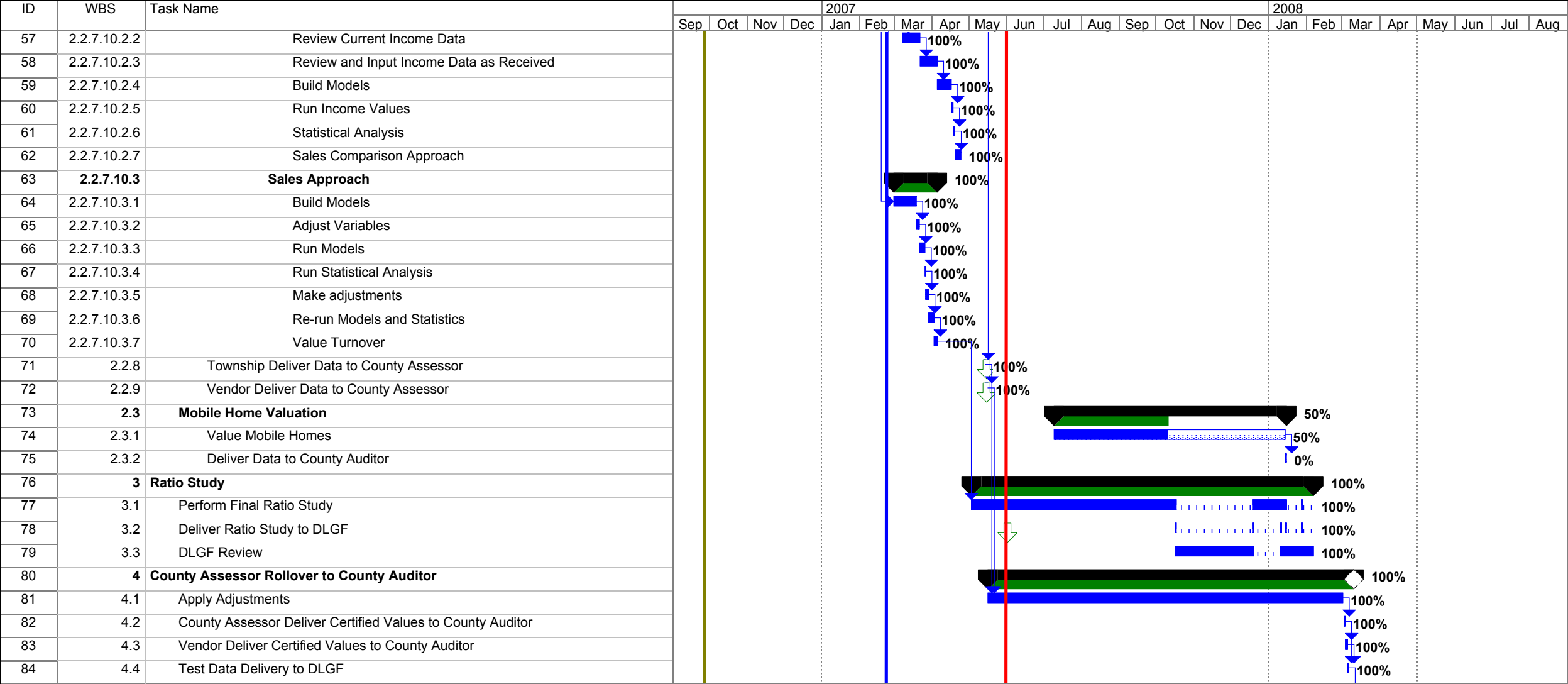
Deadline

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Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State



Project: Warrick County Trending.mpr
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Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

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ID	WBS	Task Name					2007												2008											
			Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug				
85	4.5	Deliver Real Property Data to DLGF & LSA																												



Project: Warrick County Trending.mpr
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Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

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